IN THE SPECIFICATION:

Paragraph beginning at line 4 of page 2 has been amended as follows:

Next, a description will be given of the basic sample manufacturing sequence that uses the above described FIB device. A series of procedures for manufacturing a TEM sample using a method referred to as a ~~"pick up~~ "pick up" method (or lift out method) are shown schematically in FIG. 7(a) and FIG. 7(b). In the following, the manufacturing sequence for a TEM sample will be described with reference to Fig. 6 and FIG. 7.

Paragraph beginning at line 22 of page 3 has been amended as follows:

In addition to the methods of manufacturing a ~~TEM?~~ TEM sample using a pick-up method described above, methods also exist for making TEM samples by making a small sample for a specific location by splitting up a wafer using a dicing saw, fixing this small sample to a dedicated sample holder and carrying out cross-sectional processing.

Heading beginning at line 21 of page 5 has been amended as follows:

~~Disclosure~~ Summary of the Invention

Heading beginning at line 2 of page 7 has been amended as follows:

~~Preferred Embodiments~~ Detailed Description of the Invention

Paragraph beginning at line 27 of page 9 has been amended as follows:

Further, if the spot size, occurring on a cross section 6a, of the focused gaseous ion beam is set to be larger (but smaller than the cross section 6a), it is possible to eliminate the damaged layer in a shorter period of time. In this event, part of the gaseous ion beam irradiates the neighboring surface and secondary particles are emitted but the extent of these emissions is quite small compared to the extent of emissions of secondary particles in the related art. As a result, even if a reattachment layer is formed at the observation region for which the damaged layer is eliminated, this amount (thickness) is only slight and cross section observation is therefore not impeded.